

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the
Commonwealth and ERS.**

**REPLY OF THE COMMONWEALTH OF PUERTO RICO AND THE EMPLOYEES
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF
PUERTO RICO TO RESPONSE FILED BY CLAIMANT ALICEA RODRIGUEZ
HELIODORA [ECF NO. 22600] TO THE FOUR HUNDRED EIGHTY-FOURTH
OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO SUBSEQUENTLY AMENDED
AND SUPERSEDED CLAIMS**

To the Honorable United States District Court Judge Laura Taylor Swain:

The Commonwealth of Puerto Rico (the “Commonwealth”) and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS,” together with the Commonwealth, the “Debtors”), by and through the Financial Oversight and Management Board

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

for Puerto Rico (the “Oversight Board”), as the sole Title III representative of the Debtors pursuant to Section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),² file this reply (the “Reply”) to the response [ECF No. 22600] (the “Rodriguez Heliodora Response”) to the *Four Hundred Eighty-Fourth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Subsequently Amended and Superseded Claims* [ECF No. 21733] (the “Four Hundred Eighty-Fourth Omnibus Objection”). In support of this Reply, the Debtors respectfully represent as follows:

1. On June 26, 2018, Alicea Rodriguez Heliodora (“Rodriguez Heliodora”) filed a proof of claim against ERS, which was logged by Kroll as Proof of Claim No. 104126 (the “Rodriguez Heliodora Claim”). The Rodriguez Heliodora Claim asserts an undetermined amount for “payments for year of service.” Rodriguez Heliodora Claim at 2-3.

2. On October 15, 2019, Rodriguez Heliodora filed an amended proof of claim against ERS, which was logged by Kroll as Proof of Claim No. 171908 (the “Amended Rodriguez Heliodora Claim”). The Amended Rodriguez Heliodora Claim asserts an undetermined amount for allegedly accrued, but unpaid, wages. Remaining Amended Rodriguez Heliodora Claim at 2-3.

3. On August 5, 2022, the Debtors filed the Four Hundred Eighty-Fourth Omnibus Objection seeking to disallow claims identified in the column titled “Claims to be Disallowed” in Exhibit A thereto (collectively, the “Claims to Be Disallowed”), which have been amended and superseded by subsequently filed proof(s) of claim identified in the column titled “Remaining Amended Claims” in Exhibit A thereto (each a “Remaining Amended Claim,” and collectively,

² PROMESA is codified at 48 U.S.C. §§ 2101–2241.

the “Remaining Amended Claims”). As set forth in the Four Hundred Eighty-Fourth Omnibus Objection, the Claims to Be Disallowed no longer represent valid claims against the Debtors. Any failure to disallow the Claims to Be Disallowed would result in the applicable claimants potentially receiving an unwarranted excess recovery against the Debtors, to the detriment of other stakeholders in the Title III Cases.

4. Any party who disputed the Four Hundred Eighty-Fourth Omnibus Objection was required to file a response by 4:00 p.m. (Atlantic Standard Time) on September 5, 2022, in accordance with the Court-approved notice attached to the Four Hundred Eighty-Fourth Omnibus Objection as Exhibit C thereto, which was served in English and Spanish on the individual creditors subject to the Four Hundred Eighty-Fourth Omnibus Objection, the U.S. Trustee, and the Master Service List (as defined in the *Sixteenth Amended Notice, Case Management and Administrative Procedures* [ECF No. 20190-1]). *See Certificate of Service* [ECF No. 22039].

5. The Rodriguez Heliadora Response, a Spanish-language letter, dated September 21, 2022, was filed on October 12, 2022, and docketed as ECF. No. 22600 on October 13, 2022. Therein, Rodriguez Heliadora asserts various liabilities arising from her employment at the Department of Education, as well as her retirement, such as accrued but unpaid wages under “Act 85, Act 34, and Act 2000.” Rodriguez Heliadora Response at 1. The Rodriguez Heliadora Response does not, however, oppose the disallowance of the Rodriguez Heliadora Claim, in fact; she requests that her claims be collated under the Amended Rodriguez Heliadora Claim. Rodriguez Heliadora Response at 1.

6. Accordingly, the Rodriguez Heliadora Claim should be disallowed. Rodriguez Heliadora will not be prejudiced by the disallowance of her claim because she will retain the

Remaining Amended Rodriguez Heliadora Claim against the Debtors. The Debtors reserve the right to object to the Amended Rodriguez Heliadora Claim on any other basis whatsoever.

[Remainder of page intentionally left blank]

Dated: April 11, 2023
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

Hermann D. Bauer

USDC No. 215205

Carla García-Benítez

USDC No. 203708

Gabriel A. Miranda

USDC No. 306704

O'NEILL & BORGES LLC

250 Muñoz Rivera Ave., Suite 800

San Juan, PR 00918-1813

Tel: (787) 764-8181

Fax: (787) 753-8944

/s/ Brian S. Rosen

Martin J. Bienenstock (*pro hac vice*)

Brian S. Rosen (*pro hac vice*)

PROSKAUER ROSE LLP

Eleven Times Square

New York, NY 10036

Tel: (212) 969-3000

Fax: (212) 969-2900

*Attorneys for the Financial
Oversight and Management Board
for Puerto Rico, as representative of
the Commonwealth of Puerto Rico
and the Employees Retirement
System of the Government of the
Commonwealth of Puerto Rico*